

ORIGINAL

AO  
(Rev.8/97)

## SEARCH WARRANT ON WRITTEN AFFIDAVIT

United States District Court	DISTRICT	
	SOUTHERN DISTRICT OF NEW YORK	
<b>UNITED STATES OF AMERICA</b> <b>v.</b> <b>PREMISES KNOWN AND DESCRIBED AS</b> <b>OFFICES OF SNEAKERAMA, D/B/A</b> <b>SNEAKER MANIA, INC., SUITE 803,</b> <b>6 XAVIER DRIVE, CROSS COUNTY</b> <b>SHOPPING CENTER, YONKERS, NY 10704</b> <b>AND ANY CLOSED CONTAINERS AND</b> <b>CLOSED ITEMS THEREIN.</b>	DOCKET NO.	MAGISTRATE'S CASE NO.
	<p style="text-align: center; font-size: 2em; font-weight: bold;">04 MAG. 0357</p> <p>To: ANY AUTHORIZED AGENT OR LAW ENFORCEMENT PERSONNEL</p>	

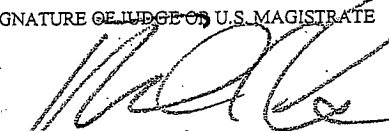
Affidavit(s) having been made before me by the below-named affiant that he/she has reason to believe that on the premises known and described as Offices of Sneakerama, d/b/a Sneaker Mania, Inc., Suite 803, 6 Xavier Drive, Cross County Shopping Center, Yonkers, NY 10704 and any closed containers and closed items therein in the Southern District of New York, there is now being concealed property, namely

SEE RIDER A

*All Computer Hardware to be released within 60 days  
of execution of warrant unless further application  
is made to the court.*

and as I am satisfied that there is probable cause to believe that the property so described is being concealed on the person or premises above-described and that the grounds for application for issuance of the search warrant exist as stated in the supporting affidavit(s),

YOU ARE HEREBY COMMANDED to search on or before of MARCH 1, 2004 (not to exceed 10 days) the person or place named above for the property specified, serving this warrant and making the search (in the daytime — 6:00 A.M. to 10:00 P.M.) (~~At any time in the day or night~~)\* and if the property be found there to seize it, leaving a copy of this warrant and receipt for the property taken, and prepare a written inventory of the property seized and promptly return this warrant to any authorized judicial officer as required by law.

NAME OF AFFIANT	SIGNATURE OF JUDGE OR U.S. MAGISTRATE	DATE/TIME ISSUED
Special Agent Herbert Eis, IRS		<u>2/20/04</u> <u>11:55 PM</u>

\* If a search is to be authorized "at any time in the day or night" pursuant to Federal Rules of Criminal Procedure Rule 41(c), show reasonable cause therefor.

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MARK D. FOX  
United States Magistrate Judge  
Southern District of New York

## RIDER A

All documents and other property and things which constitute evidence or fruits of the violations of 26 U.S.C. Sections 7201 and 7206 (1) (failure to report income) and 31 U.S.C. Section 5324 (structuring of financial transactions), including the following, relating to Elia, Sneaker Mania, Inc., Sneaker Mania Women and Kids, Sneaker Outlet, Dynasty, Sports Stop, Pizza Mania, Final Touch Jewelry, Inc. and White Plains Driving School, DBA Center for Safety, relating to the tax years 1999 through the present:

- a. All records, including books, Articles of Incorporation, corporate resolutions, minute books, stock books, general journals, cash receipt journals, daily receipt envelopes, cash disbursement journals, sales journals, purchase journals, payroll records, payroll stubs, petty cash payment records, computer-generated summaries for the above, and correspondence; including correspondence to and from Paul Lenok, CPA;
- b. General ledgers and subsidiary ledgers including notes receivable, accounts receivable, accounts payable, notes payable, and closing ledgers;
- c. Bank Statements, deposit slips, withdrawal slips and canceled checks for all bank accounts, including all funds on deposit such as certificates of deposit and money market accounts;
- d. Receipt copies of money orders;
- e. Contracts, estimates, bills, invoices, receipts, correspondence, inventories, and other documents regarding vendors and or suppliers;
- f. All Federal income tax returns, Forms 1040, 1120, filed or not filed, and supporting work papers, summary sheets, and analyses used in the preparation of the tax returns;
- g. Forms 940, 941, W-2, W-3 and 1099 of the IRS, and any forms of the New York State Department of Taxation and Finance, which refer to or relate to the payroll, earnings, or taxes;
- h. Any and all computers, computer hard drives, and data and information stored on computers, electronic files, disks, software, electronic storage devices (e.g., Zip, CD, DVD and floppy diskettes) and all other peripheral

devices capable of storing information requested in (a)-(g) and (j) herein;

- i. All closed and/or locked containers containing the information requested in (a)-(g) and (j) herein;
- j. All other records regarding the failure to report income from Sneaker Mania, Inc., Sneaker Mania Women and Kids, Sneaker Outlet, Dynasty, Sports Stop, Pizza Mania, Final Touch Jewelry, Inc. and White Plains Driving School, Inc., DBA Center for Safety on the respective corporate tax returns and individual tax returns of the companies shareholders (26 U.S.C. Section 7201, 7206 (1)) and the structuring of financial transactions (31 U.S.C. Section 5324).
- k. Any and all records and documents in the Hebrew language, which, after seizure will be translated to discern whether they contain the information set forth in (a) through (j) above, which documents, after translation, will be retained if they do contain such information and returned if they do not contain such information.

## Inventory Listing of All Items Seized at Search Warrant Site

<b>Site Name:</b> Sneakerama Headquarters Office 6 Xavier Drive Suite 803 Cross County Shopping Center Yonkers, NY 10704	<b>Investigation Number:</b> 130430096 <b>Starting Date and Time:</b> 02/24/2004 10:00 AM <b>Ending Date and Time:</b> 02/24/2004 02:26 PM	<b>Report Date:</b> Tuesday, February 24, 2004
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<b>Control #:</b>	1	<b>Evidence Box:</b>	1
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B1
<b>Found:</b>	Boxes		
<b>Description:</b>	Seized Per Warrant Final Touch Receipts for periodos: 10/01, 6/02, 9/02, 2/03, 4/02, 1/03, 8/01, 3/02, 2/02, 7/02, 1/02, 11/01, 10/02, 12/02, 11/02, 9/01, 12/01 and 5/01		
<hr/>			
<b>Control #:</b>	2	<b>Evidence Box:</b>	2
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B1
<b>Found:</b>	Boxes		
<b>Description:</b>	Seized Per Warrant Sports Stop Receipts for periods: 1/03, 8/02, 10/02, 9/02, 7/02, 12/02, 5/01, 11/02, 4/02, 1/03, 6/02, 2/03, 11/02		
<hr/>			
<b>Control #:</b>	3	<b>Evidence Box:</b>	3
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B1
<b>Found:</b>	Boxes		
<b>Description:</b>	Seized Per Warrant Galeria Receipts for period 12/02. Women & Kids Receipts for periods 11/01. Kids Receipts for periods: 5/01, 9/01, 9/02, 3/02, 6/02, 2/02, 12/02, 7/02, 7/01, 4/02, 10/02, 1/03, 8/02, 2/03, 8/01, 10/01, 11/02, 1/02.		
<hr/>			
<b>Control #:</b>	4	<b>Evidence Box:</b>	4
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B1
<b>Found:</b>	Boxes		
<b>Description:</b>	Seized Per Warrant Outlet Receipts for periods: 7/01, 5/01, 8/01, 6/02, 3/02, 2/02, 7/02, 11/02, 8/02, 6/03, 9/02, 2/03, 10/02, 4/02, 12/02, 1/02, 11/01.		
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<b>Control #:</b>	5	<b>Evidence Box:</b>	5
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B1
<b>Found:</b>	Boxes		
<b>Description:</b>	Seized Per Warrant Sneaker Mania Receipts for periods: 10/01, 8/02, 6/02, 11/02, 4/02, 1/03, 2/02, 8/01, 10/02, 5/01, 7/01, 2/03, 11/01, 9/01, 3/02, 12/02, 8/02, 9/02.		

<b>Control #:</b>	6	<b>Evidence Box:</b>	6
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B2
<b>Found:</b>	Cabinets (Top & Drawers)		
<b>Description:</b>	Seized Per Warrant	Nike invoices to Sneaker Mania 7/30/02 - 1/29/03. Store permits, rent - outlet, invoices Sneaker Mania, 12/31/00 W-2 Audit Reports, Policy sheets, Sneaker Mania till runs, Sneaker Mania Financial Stmt 2001, money orders for 2002	
<b>Control #:</b>	7	<b>Evidence Box:</b>	7
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B3
<b>Found:</b>	Cabinets (Top)		
<b>Description:</b>	Seized Per Warrant	Bank Stmts for Cross County Electronics, Pizza Mania, Final Touch Jewelry, Sneaker Mania from HSBC & Fleet Bank for the periods 2001 - 2002	
<b>Control #:</b>	8	<b>Evidence Box:</b>	8
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B3
<b>Found:</b>	Cabinets (Drawers 1 & 3)		
<b>Description:</b>	Seized Per Warrant	Invoices/Stmts for 2002 & 2003 - money orders (copies) attached	
<b>Control #:</b>	9	<b>Evidence Box:</b>	9
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B3
<b>Found:</b>	Cabinets (Top, drawers 3 & 4)		
<b>Description:</b>	Seized Per Warrant	Invoices for 2001, 2002. Shipping invoices for 2001 & 2002. Quaterly Reports for 2001	
<b>Control #:</b>	10	<b>Evidence Box:</b>	10
<b>Location:</b>	Reception Area	<b>Locator Code:</b>	A2
<b>Found:</b>	Dresser w/ Fax (Top draw and top dresser)		
<b>Description:</b>	Seized Per Warrant	Fax from Paul H. Lenok (5 pgs 2/23/04), fax journal (3 pgs), fax requests for W-2s, invoices (5 pgs), Assorted files, Sneaker Mania invoices, inventory records, payroll records. Money order receipts (numerous)	
<b>Control #:</b>	11	<b>Evidence Box:</b>	11
<b>Location:</b>	Hallway	<b>Locator Code:</b>	D1
<b>Found:</b>	Hallway closet		
<b>Description:</b>	Seized Per Warrant	4 Green envelopes-Sneaker Mania receipts/refunds for 2002. 1 Green envelope - Pizza Mania receipts for 2002	
<b>Control #:</b>	12	<b>Evidence Box:</b>	12
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B4
<b>Found:</b>	Stand (serving cart)		
<b>Description:</b>	Seized Per Warrant	Invoices for 2002. Photo express receipts '98. Driving School 2000/ W-2 '01. Deposit slips for Photo express, Simon Says Garage, Sneaker Mania. Sneaker Mania folders w/coupons for '01 & '02	

<b>Control #:</b>	13	<b>Evidence Box:</b>	13
<b>Location:</b>	Large Office (Left)	<b>Locator Code:</b>	C1
<b>Found:</b>	Cabinet		
<b>Description:</b>	Seized Per Warrant	Allan Block Agency policy renewals. Tax Returns prepared by Paul Lenox. Postal Money Order receipts. IRS notices (various years). Billing Invoices from various vendors.	
<b>Control #:</b>	14	<b>Evidence Box:</b>	14
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B5
<b>Found:</b>	File Cabinet (2 & 3 drawers)		
<b>Description:</b>	Seized Per Warrant	Nike Invoices with money orders for '02. Reebok invoices w/ money orders for '02. New Balance w/ money orders for '02 and traveler checks. Dynasty receipts for 5/01, 7/02, 3/02, 2/02, 8/02, 11/02, 8/01, 8/03, 6/02, 12/02, 10/02, 9/02, 10/01, 1/02, 9/01, 12/01, 11/01	
<b>Control #:</b>	15	<b>Evidence Box:</b>	15
<b>Location:</b>	Reception Area	<b>Locator Code:</b>	A6
<b>Found:</b>	Computer		
<b>Description:</b>	Seized Per Warrant	Images of computer harddrive ( Advanced Technology System - no serial number)	
<b>Control #:</b>	16	<b>Evidence Box:</b>	16
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B7
<b>Found:</b>	Under desk		
<b>Description:</b>	Seized Per Warrant	Image of Compaq computer ( S/N MXM33040N) Hard Drive	
<b>Control #:</b>	17	<b>Evidence Box:</b>	17
<b>Location:</b>	Reception Area	<b>Locator Code:</b>	A1
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Paroll Sales invoices. Misc. Sneaker Mania invoices. Pizza Mania & other bills for '03 & '04. Global payments. Sports Stop W-2 for '03. Bills & Records for '02. Invoice records for Jan '03- Dec '03. Amex, Discovery card bills for '03-'04. Global payments for '02-'03	
<b>Control #:</b>	18	<b>Evidence Box:</b>	18
<b>Location:</b>	Reception Area	<b>Locator Code:</b>	A5
<b>Found:</b>	Table (Desk)		
<b>Description:</b>	Seized Per Warrant	Numerous Sneaker Mania & Sport Stop invoices. Unopened mail business documents pertaining to Sneaker Mania & Sneakerama.	
<b>Control #:</b>	19	<b>Evidence Box:</b>	19
<b>Location:</b>	Reception Area	<b>Locator Code:</b>	A3
<b>Found:</b>	Box		
<b>Description:</b>	Seized Per Warrant	2 bags of cash register receipts for Sneaker Mania for periods 2003- 2004	

<b>Control #:</b>	20	<b>Evidence Box:</b>	20
<b>Location:</b>	Reception Area	<b>Locator Code:</b>	A1
<b>Found:</b>	Under Desk		
<b>Description:</b>	Seized Per Warrant	Dynasty for 1/04 & Final Touch daily receipts & expenses. Sport Stop 1 & 2 ledger for 2/04 and daily receipts & expenses. Cash register receipts for Sneaker Mania, Sports Stop for period of 2/04.	
<b>Control #:</b>	21	<b>Evidence Box:</b>	21
<b>Location:</b>	Reception Area	<b>Locator Code:</b>	A3
<b>Found:</b>	Box		
<b>Description:</b>	Seized Per Warrant	Daily receipts for Sneaker Mania '03. Daily receipts for Sports Stop '03. Daily receipts for Sneaker Outlet & Dynasty '03	
<b>Control #:</b>	22	<b>Evidence Box:</b>	22
<b>Location:</b>	Reception Area	<b>Locator Code:</b>	A3
<b>Found:</b>	Box		
<b>Description:</b>	Seized Per Warrant	Sneaker Mania daily receipts for Nov/Dec '03 - Jan '04	
<b>Control #:</b>	23	<b>Evidence Box:</b>	23
<b>Location:</b>	Reception Area	<b>Locator Code:</b>	A1
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Checks stubs. Check books for Sport Stop, Sneaker Mania, Final Touch & Pizza Mania	
<b>Control #:</b>	24	<b>Evidence Box:</b>	24
<b>Location:</b>	Closet	<b>Locator Code:</b>	E
<b>Found:</b>	Closet		
<b>Description:</b>	Seized Per Warrant	'99 -'03 payroll records/journal for Sneaker Mania	
<b>Control #:</b>	25	<b>Evidence Box:</b>	25
<b>Location:</b>	Reception Area	<b>Locator Code:</b>	A2
<b>Found:</b>	Dresser (bottom draw)		
<b>Description:</b>	Seized Per Warrant	Money receipts, stubs, plastic bag. Ledgers, journals, tax records, invoices, contracts, file folders and books.	
<b>Control #:</b>	26	<b>Evidence Box:</b>	26
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B5
<b>Found:</b>	File Cabinet		
<b>Description:</b>	Seized Per Warrant	Bank Stmt's - Waller Associates. Copies of checks. Money orders '02 (payments & invoices)	
<b>Control #:</b>	27	<b>Evidence Box:</b>	27
<b>Location:</b>	Small Office (Right)	<b>Locator Code:</b>	B5
<b>Found:</b>	File Cabinet		
<b>Description:</b>	Seized Per Warrant	Dynasty, Pizza Mania, Final Touch receipts for '03. Sports Stop receipts for '03 & '04	



<b>Control #:</b>	36	<b>Evidence Box:</b>	36
<b>Location:</b>	Large Office (Left)	<b>Locator Code:</b>	C3
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Receipts from postal money orders, Sneaker Mania check register, various check registers tapes, Fidelity stmts.	

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<b>Control #:</b>	37	<b>Evidence Box:</b>	37
<b>Location:</b>	Large Office (Left)	<b>Locator Code:</b>	C3
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	Closing Stmt (Sale of Property), Fidelity Brokerage Stmt, Landmark Financial Limited correspondence.	

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<b>Control #:</b>	38	<b>Evidence Box:</b>	38
<b>Location:</b>	Large Office (Left)	<b>Locator Code:</b>	C3
<b>Found:</b>	Desk		
<b>Description:</b>	Seized Per Warrant	general ledger sheets, 3 spiral notebooks, bank records, brokerage records, invoices and real estate records.	



## RETURN

DATE WARRANT RECEIVED

2/20/04

DATE AND TIME WARRANT EXECUTED

2/24/04 10<sup>00</sup> amCOPY OF WARRANT AND RECEIPT FOR THE  
WITH

DAVID ELIAHU

INVENTORY MADE IN THE PRESENCE OF

INVENTORY OF PROPERTY TAKEN PURSUANT TO THE WARRANT

SEE Attached

## CERTIFICATION

I swear that this inventory is a true and detailed account of all the property taken by me on the warrant

Subscribed, sworn to, and returned before me this date.

Federal Judge or U.S. Magistrate

Date

2/25/04

